

“(C) PAYMENT.—The Secretary shall pay each of the 50 States and the District of Columbia the amount allocated for the State and District of Columbia under subparagraph (B).”

“(4) POPULATION DATA.—For purposes of determining allocations for a territory under this section, the population of the territory shall be determined based on the most recent data available from the Bureau of the Census.”

“(5) TIMING.—To the extent practicable, with respect to each State, territory, and Tribal government allocated a payment under this subsection, the Secretary shall make the payment required for the State, territory, or Tribal government (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary.”

“(6) PRO RATA ADJUSTMENT AUTHORITY.—

“(A) IN GENERAL.—Subject to subparagraph (B), the amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to territories, Tribal governments, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).”

“(B) UNALLOCATED AMOUNTS.—Any amounts from the amount reserved under paragraph (3)(A) that are not allocated by the Treasury under paragraph (3)(B) shall be returned to the general fund of the Treasury.”

“(C) REQUIREMENTS.—

“(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided under paragraph (3), a State, territory, or Tribal government shall only use the funds provided under a payment made under this section, or transferred pursuant to section 603(c)(4), to—

“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency; or

“(C) replace revenue that was lost, delayed, or decreased (as published by the Bureau of the Census in the Quarterly Summary of State and Local Tax Revenue) as a result of such emergency.”

“(2) FURTHER RESTRICTION ON USE OF FUNDS.—

“(A) IN GENERAL.—A State or territory shall not use the funds provided under this section or transferred pursuant to section 603(c)(4) to either directly or indirectly offset a reduction in the net tax revenue of such State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.”

“(B) PENSION FUNDS.—No state or territory may use funds made available under this section for deposit into any pension fund.”

“(3) TRANSFER AUTHORITY.—A State, territory, or Tribal government receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.”

“(d) CERTIFICATIONS AND REPORTS.—

“(1) IN GENERAL.—In order for a State or territory to receive a payment under this section, or a transfer of funds under section 603(c)(4), the State or territory shall provide

the Secretary with a certification, signed by an authorized officer of such State or territory, that such State or territory requires the payment or transfer to carry out the activities specified in subsection (c) of this section and will use any payment under this section, or transfer of funds under section 603(c)(4), in compliance with subsection (c) of this section

“(2) REPORTING.—Any State, territory, or Tribal government receiving a payment under this section shall provide to the Secretary periodic reports providing a detailed accounting of—

“(A) the uses of funds by such State, territory, or Tribal government, including, in the case of a State or a territory, all modifications to the State's or territory's tax revenue sources during the covered period; and

“(B) such other information as the Secretary may require for the administration of this section.”

“(e) RECOUPMENT.—Any State, territory, or Tribal government that has failed to comply with subsection (c) shall be required to repay to the Secretary an amount equal to the amount of funds used in violation of such subsection, provided that, in the case of a violation of subsection (c)(2)(A), the amount the State or territory shall be required to repay shall be lesser of—

“(1) the amount of the applicable reduction to net tax revenue attributable to such violation; and

“(2) the amount of funds received by such State or territory pursuant to a payment made under this section or a transfer made under section 603(c)(4).”

“(f) REGULATIONS.—The Secretary shall have the authority to issue such regulations as may be necessary or appropriate to carry out this section.”

“(g) DEFINITIONS.—In this section:

“(1) COVERED PERIOD.—The term ‘covered period’ means, with respect to a State, territory, or Tribal government, the period that—

“(A) begins on March 3, 2021; and

“(B) ends on the last day of the fiscal year of such State, territory, or Tribal government in which all funds received by the State, territory, or Tribal government from a payment made under this section or a transfer made under section 603(c)(4) have been expended or returned to, or recovered by, the Secretary.”

“(2) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury.”

“(3) STATE.—The term ‘State’ means each of the 50 States and the District of Columbia.”

“(4) TERRITORY.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.”

“(5) TRIBAL GOVERNMENT.—The term ‘Tribal Government’ means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).”

SA 1365. Mr. LEE (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconcili-

ation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike part 7 of subtitle G of title IX and insert the following:

PART 7—EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY

SEC. 9661. EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY.

(a) IN GENERAL.—Section 223(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) SPECIAL RULE FOR TAXABLE YEARS 2020 THROUGH 2025.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2026, the term eligible individual includes, for any month, any individual if such individual is covered under a health plan that provides a level of coverage that is designed to provide benefits that are actuarially equivalent to not greater than 60 percent of the full actuarial value of the benefits provided under the plan.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

SA 1366. Mr. LEE (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike sections 9661, 9662, and 9663 and insert the following:

SEC. 9661. TREATMENT OF DIETARY SUPPLEMENTS AS MEDICAL EXPENSES.

(a) IN GENERAL.—Subsection (d) of section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(12) DIETARY SUPPLEMENTS.—In the case of taxable years beginning before January 1, 2026, amounts paid for dietary supplements shall be treated as paid for medical care. For purposes of this paragraph, the term ‘dietary supplement’ has the meaning given such term by section 201(ff) of the Federal Food, Drug, and Cosmetic Act.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SA 1367. Mr. LANKFORD submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . . . LIMITATION ON FUNDS FOR MEMBERS.

None of the funds made available under this Act, or an amendment made by this Act, may be provided to or used to benefit a Member of Congress or an immediate family member of a Member of Congress.

SA 1368. Mr. GRAHAM (for himself, Mr. THUNE, Mr. CRAPO, Mr. RUBIO, and